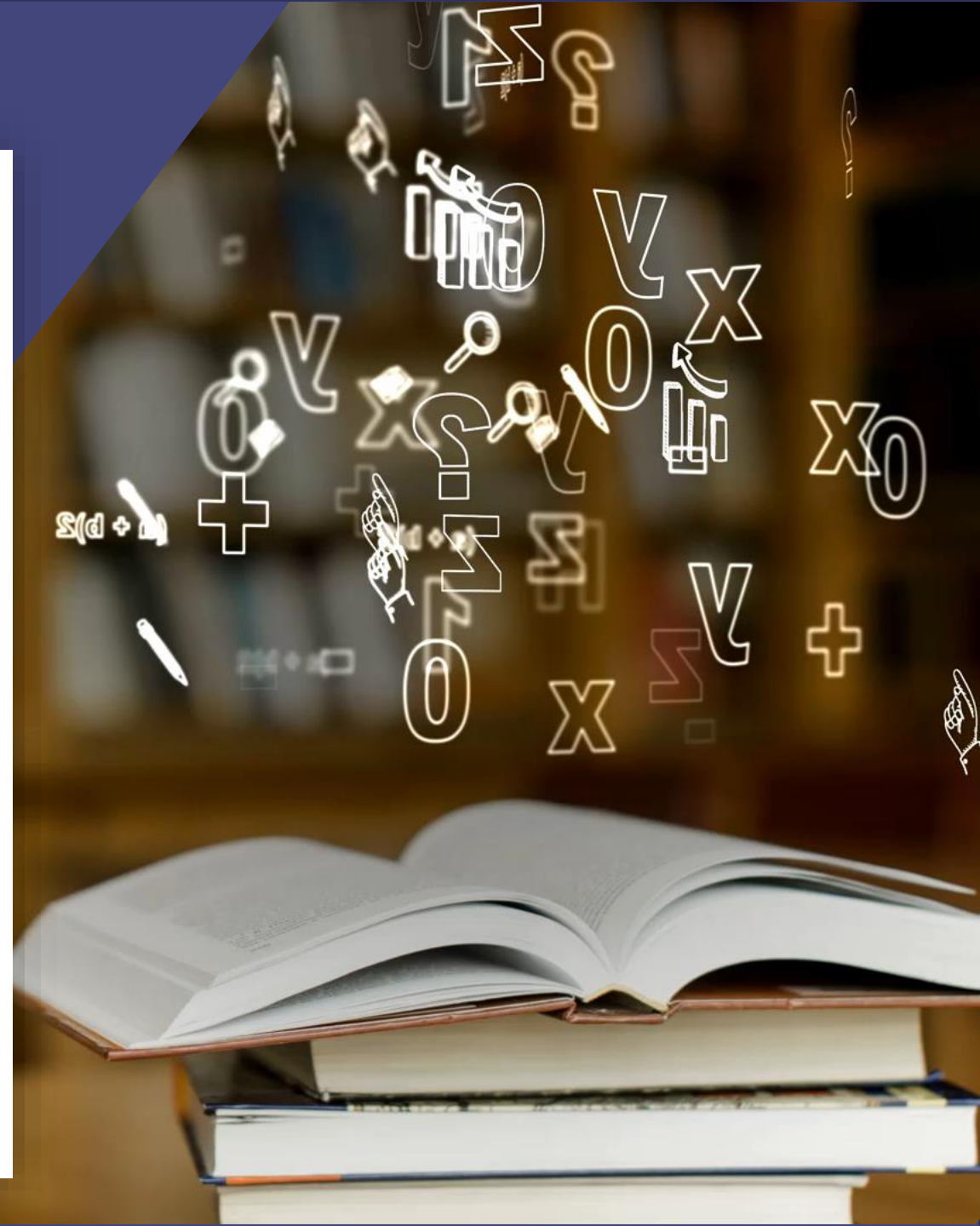


BOARD LEARNING SESSION

AMENDED BUDGET 2021-22

January 4, 2022
10:00 am
via Zoom



STRATEGIC PLAN 2021-2025



OPERATIONAL PLAN	
GOAL	GOAL STATEMENT
OPTIMIZED RESOURCES	We will align the district’s resources with its Strategic Plan and ensure they are used to the maximum benefit of stakeholders.

Sept 30
Student
Count



Oct-Jan

Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any events that impact the budget



Jan - Feb

Amended Budget discussed with Budget Advisory Committee, and to the Board of Education for 3 readings



We are here



Amended Budget and Bylaw due to MoEd by **Feb 28**

Amended Current Year



Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

June

Jul



Nov - Dec

Preliminary budget planning begins for the next school year.



Jan - Feb

Input from Budget Advisory Committee and Board on significant budget contractions and/or expansions



Mar - Apr

Budget Assumptions to Budget Advisory Committee, staff and public for review and input.



May - Jun

To Board of Education for 3 readings.



Preliminary Next Year

Preliminary Budget due to MoEd by **Jun 30**

AMENDED BUDGET 2021/2022

Key Dates



A high-angle photograph of a business meeting. A man in a grey suit is pointing at a line graph on a document. A woman with dark hair is looking at the same document. Another person's arm in a light blue shirt is visible in the upper right, also looking at the documents. The documents contain various charts, including a line graph and a bar chart. A laptop is open on the table. The scene is set in a bright, modern office environment.

2021-2022 AMENDED BUDGET Budget Review

“The Board of Education has a duty to govern the district in a fiscally responsible manner, while supporting the priorities and strategies of its Strategic Plan. .”

[Board Policy 234](#)
Budget Monitoring and Reporting

FUND ACCOUNTING

Operating Funds



Instruction
School & District Administration
Operations & Maintenance
Transportation

Special Purpose Funds



Funds provided by a third party for the sole purpose to carry out a function or activity, e.g. school generated funds, scholarships, ministry-designated activities.

Capital Funds



For the purpose of acquiring land, buildings, and major equipment.

SPF CHANGES FROM PRELIMINARY BUDGETS

Special Purpose Funds Summary of Changes to Funding			
<u>Fund</u>	2021-22 Preliminary	Change	2021-22 Amended
Annual Facilities Grant	\$ 456,531		\$ 456,531
Learning Improvement Fund	501,688		501,688
School Trust & Scholarship Funds	3,002,500		3,002,500
Early Learning Funds	273,000	\$ 39,200	312,200
French Language (OLEP)	145,607		145,607
Community Link	728,611		728,611
Classroom Enhancement Funds	8,573,803	1,993,786	10,567,589
Mental Health Initiatives		120,482	120,482
Restart Fund - Health & Safety		348,673	348,673
FN Student Transportation		219,700	219,700
Other		53,591	53,591
	\$ 13,681,740	\$ 2,775,432	\$ 16,457,172

2021/22 AMENDED BUDGET COMPARISON

Chilliwack School District 2021/22 AMENDED BUDGET COMPARISON

OPERATING FUND	2121/22 Preliminary Budget	2021/22 Amended Budget	Increase (Decrease)	%
REVENUE				
Provincial Grants, Ministry of Education	142,476,537	147,215,766	4,739,229	3.3%
LEA/Direct Funding From First Nations	2,356,455	2,356,455	-	0.0%
Provincial Grants, Other	150,000	150,000	-	0.0%
International Student Tuition	1,490,079	1,590,079	100,000	6.7%
Other Revenue	545,327	674,400	129,073	23.7%
Rentals & Leases	302,400	213,000	(89,400)	-29.6%
Investment Income	113,500	215,000	101,500	89.4%
Total Revenue	147,434,298	152,414,700	4,980,402	3.4%

2021/22 AMENDED BUDGET COMPARISON

Chilliwack School District 2021/22 AMENDED BUDGET COMPARISON

OPERATING FUND	2121/22 Preliminary Budget	2021/22 Amended Budget	Increase (Decrease)	%
EXPENSE				
Salaries				
Teachers	63,456,121	65,371,822	1,915,701	3.0%
Principals & Vice-Principals	8,610,912	8,837,422	226,510	2.6%
Education Assistants	12,698,322	13,740,714	1,042,392	8.2%
Support Staff	13,570,104	13,781,498	211,394	1.6%
Other Professionals	3,325,945	3,492,153	166,208	5.0%
Substitutes	5,665,242	5,770,605	105,363	1.9%
Total Salaries	107,326,646	110,994,214	3,667,568	3.4%
Employee Benefits	25,529,901	26,577,624	1,047,723	4.1%
Total Salary & Benefits	132,856,547	137,571,838	4,715,291	3.5%
Services & Supplies	14,986,248	16,315,097	1,328,849	8.9%
Total Expense	147,842,795	153,886,935	6,044,140	4.1%

2021/22 AMENDED BUDGET COMPARISON

Chilliwack School District 2021/22 AMENDED BUDGET COMPARISON

OPERATING FUND	2121/22 Preliminary Budget	2021/22 Amended Budget	Increase (Decrease)	%
Net Revenue (Expense)	(408,497)	(1,472,235)	(1,063,738)	-0.7%
School Surpluses Included	562,484	763,589	201,105	
Indigenous Ed Surplus Included	233,869	665,864	431,995	
Equity in Action	5,000	-	(5,000)	
Holdback Funds	-	446,782	446,782	
20/21 Vehicle Deferral	-	73,274	73,274	
Capital Asset Purchases	(392,856)	(477,274)	(84,418)	
Surplus (Deficit) for Year	-	-	0	

2021/22 AMENDED BUDGET COMPARISON

Chilliwack School District 2021/22 AMENDED BUDGET COMPARISON

OPERATING FUND	2121/22 Preliminary Budget	2021/22 Amended Budget	Increase (Decrease)	%
SERVICE & SUPPLIES BREAKDOWN:				
Services	3,762,493	4,096,221	333,728	8.9%
Student Transportation	33,000	34,000	1,000	3.0%
Professional Development & Travel	911,857	1,038,894	127,037	13.9%
Rentals & Leases	25,000	25,000	-	0.0%
Dues & Fees	326,500	219,625	(106,875)	-32.7%
Insurance	310,981	310,981	-	0.0%
Supplies	7,410,417	8,374,876	964,459	13.0%
Utilities	2,206,000	2,215,500	9,500	0.4%
Total Services & Supplies	14,986,248	16,315,097	1,328,849	8.9%

OPERATING BUDGET COMPARISON - Summary

	Revenues	Expenses	Capital	Surplus (Deficit)
Preliminary 21/22 Budget	\$ 147,434,298	\$ (147,842,795)	\$ (392,856)	\$ (801,353)
<u>Changes</u>				
Enrolment	4,637,721	(3,653,644)		984,077
Labour Settlement Funding				
Other MoEd Funding	101,508			101,508
Other Revenues	141,173			141,173
Wage/Collective Agree. Incr.		214,488		214,488
Staffing Changes		(282,254)		(282,254)
One Time Items		(132,283)		(132,283)
International Program	100,000	(90,722)		9,278
Benefits		(62,646)		(62,646)
Indigenous Ed		(408,461)		(408,461)
Substitutes		(181,466)		(181,466)
School Budgets		(442,908)		(442,908)
Other Expenses		(480,886)		(480,886)
Holdback Funding		(523,359)		(523,359)
Capital			(84,418)	(84,418)
Amended 21/22 Budget	\$ 152,414,700	\$ (153,886,935)	\$ (477,274)	\$ (1,949,509)
Indigenous Program Surplus Carry Forward				665,864
Holdback Funding from Reserves				446,782
School Surpluses				763,589
Vehicle Purch Deferred from 20/21				73,274
Budgeted Surplus (Deficit), for the Year				\$ (0)

INFLATIONARY COSTS

2021/22 Amended Budget	
Total Budget	Wages & Benefits
\$155,740,459	\$137,571,838
Surplus (Deficit)	Supplies, Services & Capital
\$0	\$16,781,621

INFLATIONARY COSTS

2021/22 Amended Budget		
Total Budget		Wages & Benefits
\$155,805,459		\$138,536,838
Surplus (Deficit)		Supplies, Services & Capital
(\$1,452,000)		\$17,268,621
Annual Inflationary/Cost Increases:		
Unfunded Wage Increases	2.0%	\$247,000
Employee Benefits	2.7%	718,000
Utilities	7.4%	130,000
Vehicle Fuel	14.8%	65,000
Supplies & Services	2.0%	292,000
Floods, Plagues, Pestilence	?	?

REVENUE CHANGES

(\$000s)

	Operating Grant	Other MoEd Funding	Other Revenue	Total Revenues
<u>Revenues Changes:</u>				
Enrolment	\$ 4,638			\$ 4,638
Other MoEd Funding	114	\$ (12)		102
Other Revenues				
International Students			\$ 100	100
Transportation Income			50	50
Investment Income			101	101
Proposed Savings			-	-
Other Income			(10)	(10)
	\$ 4,752	\$ (12)	\$ 241	\$ 4,981

WAGES & BENEFIT CHANGES

(\$000s)

	Teachers	EAs	Support	PVP / Other Prof	Subs	Benefits	Total Sal & Ben
<u>Wages & Benefits:</u>							
Enrolment	\$ 1,839	\$ 1,035		\$ 13		\$ 695	\$ 3,581
Staffing Changes	22		\$ 207	151		62	442
Holdback Funding	227					54	280
Wage/Collective Agree. Incr.	(269)		(4)	84		(26)	(214)
Indigenous Ed	97	8		129	\$ 30	65	329
Budget Adjustments		0	8			25	33
Substitutes					75	106	181
Benefits						63	63
One Time Items				16		4	20
	\$ 1,916	\$ 1,042	\$ 211	\$ 393	\$ 105	\$ 1,048	\$ 4,715

SUPPLIES & SERVICES CHANGES

(\$000s)

	Services	Transportation	Pro-D & Travel	Utilities	Dues & Fees	Supplies	Total Services & Supplies
<u>Supplies & Services:</u>							
School Budgets:							
Enrolment and Division increases						\$ 315	\$ 315
School Surpluses increase in use	\$ 20		\$ 5			176	201
International Student increases						73	73
AbEd funding increases	32	\$ 4	2			42	80
One Time Project Costs:							
Staff Recruiting Contract	35						35
Numeracy Resources						180	180
Holdback Initiatives	140						140
District Budgets:							
OT/PT Contracts to Salaries	(160)						(160)
International Student Recruiting	18	(3)	3			(1)	17
Vision Teacher Contract	50						50
Restored travel & conferences			96				96
Careers & WEX changes	3		(5)		\$ (109)	6	(105)
Fuel increases for bussing						145	145
Facilities & Transportation changes	121			\$ 10		41	172
Other	75		26		2	(13)	90
	\$ 334	\$ 1	\$ 127	\$ 10	\$ (107)	\$ 964	\$1,329

CAPITAL EXPENDITURES

	Preliminary Budget	Revisions	Amended Budget
<u>Capital Expenditures:</u>			
Vehicles	\$ 306,486	\$ (306,486)	\$ -
Transit Van-Electrical		61,000	61,000
Transit Van-Grounds		68,000	68,000
Transit Van-Custodial		53,000	53,000
Pickup Truck-Grounds		51,000	51,000
Pickup Truck-Grounds		49,000	49,000
Ranger Truck-Custodial		33,000	33,000
Equipment	60,370	(60,370)	0
Scissor Life		15,000	15,000
Auto Scrubbers x 3		59,000	59,000
Software	26,000	(11,000)	15,000
Hardware	-		0
Vehicle Purch Deferred from 20/21	-	73,274	73,274
	\$ 392,856	\$84,418	\$477,274

INFLATIONARY COSTS

Percentage of Operating Budget					
	Wages	Subs	Benefits	Supplies & Services	TOTAL
<u>2021/22 Budget:</u>					
Instruction	60.2%	3.4%	15.2%	6.1%	84.9%
District Admin	2.0%	0.0%	0.4%	0.8%	3.2%
Operations & Maintenance	4.8%	0.2%	1.2%	3.0%	9.3%
Transportation	1.4%	0.1%	0.4%	0.7%	2.6%
	68.4%	3.7%	17.3%	10.6%	100.0%
<u>2018/19:</u>					
Instruction	59.2%	3.4%	14.7%	6.1%	83.4%
District Admin	2.1%	0.0%	0.4%	0.9%	3.4%
Operations & Maintenance	5.0%	0.3%	1.2%	4.3%	10.7%
Transportation	1.3%	0.2%	0.3%	0.7%	2.5%
	67.5%	3.9%	16.5%	12.1%	100.0%

RESERVE SUMMARY

Reserve Summary	Ending Balance	Ending Balance	Ending Balance	Ending Balance	2021/22 Budget		Budgeted
	Jun.30/18	Jun.30/19	Jun.30/20	Jun.30/21	Surplus (Deficit)	Transfers	Balance Jun.30/22
UNRESTRICTED:							
Unrestricted Surplus	5,272,913	2,208,342	1,969,168	1,729,699	0	(73,274)	1,656,425
Restricted Local Capital	292,715	1,293,334	2,293,334	5,028,301	0	(3,000,000)	2,028,301
	5,565,628	3,501,676	4,262,502	6,758,000	0	(3,073,274)	3,684,726

Outstanding Major Capital Commitments:

Southside School Project	1,728,301
Vedder Elementary Addition Project	300,000
	2,028,301



**Chilliwack
School District**

THANK YOU!